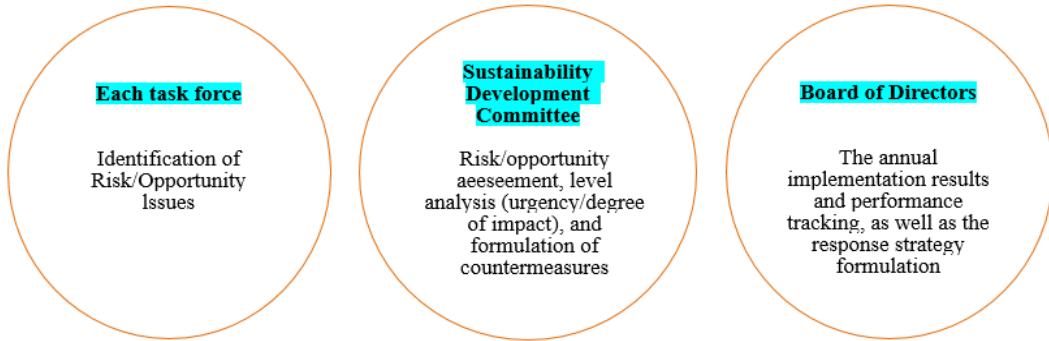


Information on Climate-related Implementation Status

Item	Execution Status						
1. Outline how the Board of Directors and management supervise and manage climate-related risks and opportunities.	Sustainability Development Committee (Former Corporate Sustainability Committee) the Chairman and the President serve as the chair and deputy chair, respectively. The secretariat promotes the "TCFD Risk and Opportunity Identification," which integrates the resources of each subordinate task force and business unit, for the identification of risk and opportunities from climate change, short-, medium- and long-term strategic planning, implementation of risk assessment, and performance evaluation and tracking. The implementation status is reported by the executive secretary to the Board of Directors on a quarterly basis. Board of Directors: urges the management to promote climate change- related issues, supervises the risk response strategies and performance evaluations of climate-related issues, and strengthens the resilience of the Company's sustainable development. <table><tr><th>Each task force</th><th>Sustainability Development Committee</th><th>Board of Directors</th></tr><tr><td>-Regularly review the status of identification of internal and external risks/opportunities from climate change -Regularly assess new risks/opportunities from climate change, i.e. the responding status of existing risks/opportunities.</td><td>-The achievement status of climate-related environmental goals and the identification, assessment, and tracking of risks/opportunities; regular reports to the Audit Committee/ Board of Directors every year.</td><td>-Supervise the Company's response strategies to risks and opportunities from climate change -Outcome of urging the management to implement and performance tracking</td></tr></table>	Each task force	Sustainability Development Committee	Board of Directors	-Regularly review the status of identification of internal and external risks/opportunities from climate change -Regularly assess new risks/opportunities from climate change, i.e. the responding status of existing risks/opportunities.	-The achievement status of climate-related environmental goals and the identification, assessment, and tracking of risks/opportunities; regular reports to the Audit Committee/ Board of Directors every year.	-Supervise the Company's response strategies to risks and opportunities from climate change -Outcome of urging the management to implement and performance tracking
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2. Outline how identified climate risks and opportunities affect the Company's operations, strategies, and finances (short-term, medium-term, long-term).	Using 2019 as our baseline, our Company has established per capita reduction targets for 2025 regarding water resource usage, greenhouse gas emissions, and waste processing, and continues to implement relevant improvement plans. Short-term goals set for 2025: 1. Maintain awareness of relevant regulatory requirements and the latest changes. 2. Internal capability frameworks (ISO 14064-1, 45001) and other standards. 3. Link environmental issues with financial chains and revise risks and opportunities. 4. Plan mid-to-long-term net-zero initiatives, develop pathway maps, and make declarations. Mid-term goals set for 2030, including climate change and additional environmental improvement guidelines review (such as recycling rates). Monitor environment-related risks/opportunities and implement rolling adjustments, optimize resource allocation, and conduct comprehensive environmental impact assessments.						

	1. Maintaining awareness of relevant regulatory requirements and the latest legislative information. 2. Review 2025 results and improvement directions. Long-term goal planning for net-zero emissions by 2050. Establish long-term climate change response strategies, develop financial and environmental impact correspondence mechanisms, and implement continuous improvements. 1. Monitoring relevant regulations and the latest information to adjust strategies. 2. Conduct comprehensive impact assessments for mid- and long-term environmental issues.
3. Outline the financial impact of extreme weather events and transition actions.	Through internal discussions within each Sustainability Development Committee group and evaluation of internal and external environmental issues, transition risks have been identified, including unstable power supply, stricter environmental regulations, and carbon fees. Physical risks include extreme weather, heavy rainfall, drought, and long-term temperature increases, which increase operational costs and require evaluation of the financial impact of facility equipment improvements. Future plans include establishing impact level scales to correspond with climate events and quantifying the financial impact of transition actions.
4. Outline how the identification, assessment, and management processes relating to climate risks are integrated into the overall risk management system.	Each task force is responsible for identifying climate-related risks across business units and departments. Based on risk management and assessment results, these risks are incorporated into the key agenda of corporate sustainability development, and effective and continuous (PDCA) actions are taken to respond to emerging climate-related challenges and opportunities. In 2025, the Company will strengthen the feedback information from internal and external stakeholders, identify climate-related risks and opportunities, and quantitatively assess them to update or develop new strategies and goals. 
5. If utilizing scenario analysis to evaluate resilience to climate change risks, it is crucial to provide a clear explanation of the scenario, parameters, assumptions, analysis factors, and significant financial impacts employed.	According to the IPCC AR6 assessment report, scenario analysis is set for reaching GWL (Global Warming Level) of 1.5-2°C before 2040, with corresponding potential impact types and severity levels. Focus areas include high temperatures and extreme precipitation (heavy rainfall, extended dry periods). Based on assessment results, environmental risks/opportunities do not directly or indirectly cause operational disruptions to the company, and the substantive impact on finances is low. As we advance, impact scales will be used to quantify impact levels for more definitive determinations and feedback. Regarding physical risks of climate change, assessment results using the World Resources Institute (WRI) water risk assessment tool (Aqueduct Water Risk Atlas) indicate that the Company's location has a baseline water resource usage pressure classified as medium-low risk. Further examination of long-term (2050) water resource pressure and drought (water scarcity) risks maintains the medium-low risk status.

6. If a transformation plan is in place to mitigate climate-related risks, please provide a detailed description of the plan's content. Additionally, include the indicators and objectives that are utilized to identify and manage both physical and transformational risks.	Currently, a low-carbon transition plan is being evaluated and formulated, targeting indirect emissions (Scope 2) from energy use, which is a carbon emission hotspot in operational activities, by promoting energy-saving and carbon-reduction initiatives, including: 1. Promoting Energy Conservation in Facility Equipment: (1) Continue to implement LED lighting replacement, standardizing LED specifications and implementing comprehensive upgrades through LED lighting renovation projects across our facilities. (2) Conduct energy equipment usage inventory within the company to identify energy consumption hotspots—particularly chiller units—and progressively replace aging chiller units (air conditioning) across all offices. 2. Adopt renewable energy as a carbon reduction measure: Since purchasing a small quantity of T-RECs (Renewable Energy Certificates) in 2023, we have gradually familiarized ourselves with renewable energy operational mechanisms and further assessed targets for renewable energy usage. Prior to the expiration of our 2025 mid-term goal for greenhouse gas reduction per capita (4%), our Company continues to plan mid-term (2030) and long-term (2050) greenhouse gas emission reduction targets.
7. If internal carbon pricing is used as a planning tool, it is important to provide an explanation for the basis of price determination.	Referencing the initial carbon fee amount of NT\$300 per ton of carbon dioxide set by the Environmental Protection Administration in 2020 based on commissioned foreign research, our Company has adopted a higher rate of NT\$500 per ton of carbon dioxide. Using the actual case of Building B's chiller unit replacement as a pilot project, we have monetized greenhouse gas emissions. By incorporating the benefits from reduced greenhouse effects into the payback period assessment, we determined that when carbon is monetized, the carbon reduction benefits from introducing new chiller units further reduce the payback period to 2.75 years. In 2025, we completed the replacement of the chiller system in Building A. Moving forward, we will continue to analyze carbon pricing cases and extend carbon pricing tool applications from specific equipment to specific departments and eventually to all major non-production equipment purchases. This will deepen employees' understanding of carbon emission valuation and implement energy conservation and carbon reduction actions.
8. If climate-related goals have been set, it is important to provide an explanation of the activities covered, greenhouse gas emission scope, planning schedule, and annual progress. If carbon offsetting or renewable energy certificates (RECs) are utilized to meet these goals, it is necessary to specify the source and quantity of carbon offset or the quantity of RECs.	Since purchasing 7,000 kWh of renewable energy certificates in 2023, our Company has initiated an assessment plan for renewable energy as a means of carbon reduction and new energy usage. At the current stage, we are inventorying available space at all operational sites for installing renewable energy generation equipment and planning long-term renewable energy strategies. The Company also launched a plan to increase renewable energy usage in 2025, with a target of achieving 25% renewable energy usage (RE25) across all facilities by 2030, and will commence renewable energy installation and procurement initiatives starting in 2026.
9. Greenhouse gas inventory and verification, reduction targets, strategies, and specific action plans (to be completed in sections 1-1 and 1-2).	Beginning in August 2024, our Company has implemented organizational greenhouse gas inventory verification, with the greenhouse gas inventory report and inventory list expected to be completed by March 2025. We obtained third-party verification statements by the end of April 2025. Furthermore, the Company continues to conduct greenhouse gas inventories and actively expand the scope of such inventories to meet stakeholder expectations and comply with relevant regulations. The results of the greenhouse gas inventory and verification for 2024 and 2025 are shown in Tables 1-1 and 1-2.

1-1 Company Greenhouse Gas Inventory and Verification in the Last Two Years

1-1-1 Greenhouse Gas Inventory Information

Please provide the emissions (in metric tons of CO₂e), intensity (in metric tons of CO₂e per million dollars), and data coverage for the greenhouse gases over the past two years.

In response to global climate change impacts and greenhouse gas emission management, to implement environmental justice and fulfill our responsibility to protect the Earth’s environment, our Company actively participates in the Carbon Disclosure Project (CDP). We conduct self-inventory and calculate greenhouse gas emissions from Company operations. In 2024 and 2025, we implemented third-party verification of ISO14064-1 organizational greenhouse gas inventory and voluntarily disclosed greenhouse gas emission inventory results, as shown in the table below.

Greenhouse Gas Annual Emissions for the Past Two Years

Unit (metric tons CO₂e)

Year	2024	2025
Scope 1 (metric tons CO ₂ e)	198.1539	142.2816
Scope 2 (metric tons CO ₂ e)	4,205.5581	4,047.8235
Subtotal (Metric Tons CO ₂ e)	4,403.712	4,190.1046
Intensity (Metric tons of CO ₂ e/employee)	7.36	6.97
Intensity (Metric tons of CO ₂ e/revenue in NT\$ million)	0.3265	0.2875

(Inventory scope: All Company offices—Taipei/Hsinchu Zhzbei/Hsinchu Science Park/Tainan offices)

1-1-2 Verified Greenhouse Gas Emission Data

Describe the verification status for the two most recent fiscal years up to the printing date of the annual report, including the scope of verification, the verification provider, verification criteria, and verification opinion.

The implementation status of greenhouse gas inventory verification for our Company in the past two years is as follows:

Year	Scope of Verification	Verification Provider	Verification Criteria	Verification Opinion
2024	Categories 1 to 4	LRQA Taiwan Branch	ISO14064-3:2019	Reasonable assurance verification for Categories 1 and 2, and limited assurance verification for Categories 3 and 4 of the greenhouse gas inventory report prepared in accordance with ISO 14064-1:2018 (Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals)
2025	Categories 1 to 5	LRQA Taiwan Branch	ISO14064-3:2019	Reasonable assurance verification for Categories 1 and 2, and limited assurance verification for Categories 3 and 5 of the greenhouse gas inventory report prepared in accordance with ISO 14064-1:2018 (Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals)

Data scope includes all facilities (offices) in Taiwan.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Please provide an overview of the baseline year and data related to greenhouse gas reduction, reduction targets, strategies, specific action plans, and the progress made towards achieving these targets.

ESMT's total greenhouse gas emissions (Categories 1-5) for 2024 were 5,995.2551 metric tons CO₂e; total emissions for Categories 1+2 were 4,190.1046 metric tons CO₂e, a decrease of approximately 157 metric tons CO₂e compared to 2024; and per capita emissions were 6.97 metric tons CO₂e per person. Since 2022, the Company's quantitative management targets for greenhouse gas reduction have been achieved for four consecutive years: to reduce greenhouse gas emissions per capita by 4% in 2025 from 2019.

Regarding data collection scope, we implemented company-wide greenhouse gas inventory operations in 2024 and completed third-party verification plans. We have expanded to include Categories 3-4 (other indirect emission sources), the scope will be expanded to include Category 5 in 2025, to more comprehensively review greenhouse gas emissions generated during company operations in order to invite supplier partners and colleagues to participate in these initiatives.

According to the results of GHG inventory in 2025, the main source of emissions still comes from scope 2 - power consumption and its extended category 4, accounting for 83.30% of the whole. Under the impact of climate change, the average summer temperature of each operating site in Taiwan continues to hit new highs, making it even more challenging to curb overall energy use.